IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE V.GIRI

FRIDAY, THE 31ST AUGUST 2007 / 9TH BHADRA 1929

WP(C).No. 26231 of 2007(W)

PETITIONER:

C.M. KURIAN AND COMPANY,
M.C. ROAD, KOTTAYAM, REPRESENTED BY PARTNER,
LINO C.KURIAN.

BY ADV. SRI.RAMESH CHERIAN JOHN

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER (A.A), KOTTAYAM.

2. DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (A.A), KOTTAYAM.

3. DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (APPEALS), KOLLAM.

4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOTTAYAM.

5. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY GOVT. PLEADER, SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

V..GIRI, J

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W.P.(C) No.26231 of 2007

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Dated this the 31st day of August, 2007

JUDGMENT

The petitioner is a dealer engaged in resale of tyres, tubes and flaps. Ext.P1 notice was issued on the basis of the audit under the Value Added Tax Act for the assessment year 2005-06 and 2006-07.

2. Ext.P6 series are the orders of assessment for the years 2005-06 and 2006-07. Ext.P7 appeal has been preferred in relation to Assessment year 2005-06 before the 3rd respondent. Ext.P6 is the application for stay. Ext.P9 has been preferred in relation to part of the assessment year 2006-07 and Ext.P10 is the petition for stay.

3. The petitioner contends that the Appellate authority is yet to consider and pass orders on the appeals or the stay petitions and in the meanwhile recovery steps were initiated under the Revenue Recovery Act by issuing Ext.P15 and P16 notices.

4. I have heard the learned counsel for the petitioner and also the learned Government Pleader. I am of the view that the 3rd respondent be directed to pass orders on the application for stay.

5. Accordingly this writ petition is disposed of directing the 3rd respondent to pass orders on Ext.P8 and P10 petitions for stay preferred in Ext.P7 appeal and Ext.P9 respectively, within a period of three weeks from the date of receipt of a copy of this judgment. In these circumstances, enforcement of Ext.P15 and P16 shall be kept in abeyance till orders are passed as aforementioned by the 3rd respondent on Ext.P8 and P10 petitions. The petitioner shall produce a copy of this judgment before the 3rd respondent within ten days from today.

The writ petition is disposed of on the above terms. No costs.

(V.GIRI, JUDGE)

sj

/TRUE COPY/

P.A.TO JUDGE